

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA,	:	
Plaintiff,	:	
	:	
v.	:	Civil No. 5:18-cv-04875-JMG
	:	
EDWIN H. ZIMMERMAN, <i>et al.</i> ,	:	
Defendants.	:	

ORDER AND JUDGMENT

AND NOW, this 2nd day of February, 2022, having considered the United States’ Motion for Summary Judgment Against Defendants Esther Zimmerman, Edwin H. Zimmerman, Wilmer Zimmerman, and the WEMER Family Trust (ECF No. 94), Defendants’ response (ECF No. 97), and the United States’ reply (ECF No. 98), it is hereby **ORDERED** that:

1. The United States’ Motion for Summary Judgment is **GRANTED**;
2. **JUDGMENT IS ENTERED** that Edwin H. Zimmerman is indebted to the United States in the amount of total \$2,301,436.18 as of April 13, 2021, plus statutory additions and interest that will continue to accrue according to law until paid in full;
3. **JUDGMENT IS ENTERED** that Esther Zimmerman is indebted to the United States in the amount of \$3,076,286.64 as of April 13, 2021, plus statutory additions and interest that will continue to accrue according to law until paid in full;
4. **JUDGMENT IS ENTERED** that the WEMER Family Trust is indebted to the United States in the amount of \$2,775,884.88 as of April 13, 2021, plus statutory additions and interest that will continue to accrue according to law until paid in full;
5. **JUDGMENT IS ENTERED** that The United States has valid and subsisting federal tax liens on all property and rights to property of Esther and Edwin H. Zimmerman;

6. **JUDGMENT IS ENTERED** that Esther and Edwin H. Zimmerman are the true and equitable owners of the real property located at 465 and 478 East Farmersville Road, New Holland, Pennsylvania (“Real Property”). This property is more specifically described as three parcels as follows:

(a) The first parcel (“Parcel One”) consists of approximately 6.688 acres and more commonly known as 465 East Farmersville Road. Parcel One is associated with Tax Parcel 190-62227-0-0000. Parcel One is described in greater detail in Exhibit A to the January 29, 2014 warranty deed that was recorded as document 6128745 on February 4, 2014, in Lancaster County as follows:

ALL THAT CERTAIN tract of land with improvements thereon shown as Block A Lot 3 on a final plan of subdivision for Edwin H. Zimmerman, Dated December 20, 1978 and recorded in Subdivision Plan Book J-111, Page 34 in the Township of Earl, County of Lancaster and Commonwealth of Pennsylvania, bounded and described as follows:

BEGINNING at a railroad spike in the intersection of East Farmersville Road (LR36030) and North Shirk Road (LR36115); thence in and along the center line of said North Shirk Road South twenty-four (24) degrees forty five (45) minutes twenty five (25) seconds [East], a distance of four hundred thirteen and sixty hundredths (413.60) feet to a railroad spike in the middle of Shirk Road; thence leaving North Shirk Road and crossing over an iron pin set on the west side of said Shirk Road, being twenty (20) feet from the said corner in the middle of the road, South seventy-seven (77) degrees nineteen (19) minutes six (6) seconds West, a distance of nine hundred eleven and twenty-five hundredths (911.25) feet to an iron pin; thence North nineteen (19) degrees thirty-five (35) minutes five (5) seconds West a distance of two hundred ninety-five and four hundredths (295.04) feet to a railroad spike in the middle of East Farmersville Road, having crossed over an iron pin set in the South side of the said East Farmersville Road, being nineteen and thirty-eight hundredths (19.38) feet from the said railroad spike in the middle of the road; thence in and along the centerline of East Farmersville Road, North sixty-nine (69) degrees fifty-five (55) minutes forty-eight (48) seconds East, a distance of eight hundred sixty-seven and thirty nine hundredths (867.39) feet to a railroad spike, the point of BEGINNING.

CONTAINING two-hundred ninety-one thousand, three hundred twenty-eight and five hundred eighty four hundredths square feet (291,328.584).

BEING THE REMAINING PART OF TRACT #1 as described in a Quitclaim deed dated December 2, 2011 and recorded December 9, 2011 as Instrument No. 5967385 wherein Sunnyside Family Trust, as Grantor did remise, release and quitclaim on all of its right title, interest and claim in the said premises to Edwin H. Zimmerman as Grantee.

(b) The second parcel ("Parcel Two") consists of approximately 12 acres and is commonly known as 478 East Farmersville Road and is associated with Tax Parcel 190-12506-0-0000. Parcel Two is described in greater detail in Exhibit A to the warranty deed that was recorded as document 6128745 on February 4, 2014, in Lancaster County as follows:

TRACT #2, BEGINNING at the Northeast corner thereof at a stone: thence by land now or late of Elam B. Nolt, South seventy three (73) degrees West, thirty one and eight tenths (31.8) perches to a cement post: thence by land now or late of Dan W. Burkholder, South thirteen (13) degrees East, sixty four and eight tenths (64.8) perches to an iron pin at the South side of a public road: thence in said road, by Tract #1; North sixty one and one half ($61\frac{1}{2}$) degrees East, nine and [sic] .eight tenths (9.8) perches to a point in said road: and in said road, by land of the same, North sixty seven and one half ($67\frac{1}{2}$) degrees East, twenty two (22) perches to a point in said road: thence leaving said road, by land of Edwin N. Zimmerman, North fourteen and one half ($14\frac{1}{2}$) degrees West, forty seven and five tenths perches to a stone: thence by land now or late of Elam B. Molt, North nine (9) degrees West, thirteen and eight tenths (13.8) perches to the place of BEGINNING. CONTAINING Twelve Acres (12 Acs.)

(c) The third parcel ("Parcel Three") consists of approximately 10 acres and on information and belief is also commonly known as 478 East Farmersville Road. This property is described in greater detail in Exhibit A to the warranty deed filed as document 6128745 in Lancaster County as follows:

TRACT #3, BEGINNING at the southwest corner thereof, a stone in the public road, leading from Hinkletown to Farmersville, Also known as the Farmersville Road, a corner of land formerly of Elam B. Molt; thence extending along in said road by other land to be conveyed by Edwin N. Zimmerman to Edwin H. Zimmerman, North sixty-nine and one half ($69\frac{1}{2}$) degrees East, twenty two and two hundredths (22.02) perches to a said road; thence leaving the road, by land retained by Edwin N. Zimmerman, North two (2) degrees and forty five (45) minutes West, six and six hundredths (6.06) perches to a stake; thence by the same, North fifty four (54) degrees and ten (10) minutes East, sixteen and thirty one hundredths (16.31) perches to an iron pin on line of land of David H. Sensenig; thence by said land of David H. Sensenig, North twenty four and one half ($24\frac{1}{2}$) degrees West, thirty seven and thirty two hundredths (37.32) perches to a stone; thence by land now or late of Elam B. Nolt, South sixty nine and one half ($69\frac{1}{2}$) degrees West, thirty one and eighty seven hundredths (31.87) perches to a stone; thence by the same, South twelve and one half ($12\frac{1}{2}$) degrees East, forty eight and two hundredths (48.02) perches to the place of BEGINNING. CONTAINING Ten Acres and Forty One and Six Tenths Perches (10 Ac. 41.6 Pchs.)

7. The federal tax liens attached to the Real Property are hereby **FORECLOSED**.
8. The Real Property shall not be sold until the Court enters an Order of Sale.
9. The Court will enter an Order of Sale only after resolving the pending motion for default judgment (ECF No. 96) and determining the priority of each party's interest, if any, in the Real Property.

BY THE COURT:

/s/ John M. Gallagher

JOHN M. GALLAGHER

United States District Court Judge